

P770129-2007
GOVERNMENT OF THE NORTHERN MARIANA ISLANDS
FIFTH NORTHERN MARIANA ISLANDS LEGISLATURE
P.O. BOX 129
SUSUPE, SAIPAN, MARIANA ISLANDS 96950

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ACTION
is assigned to
EA

August 9, 1977

The Honorable Cyrus Vance
Secretary of the Department of State
Washington, D. C. 20520

Dear Mr. Secretary:

Pursuant to the request of the Fifth Northern Mariana Islands
Legislature, I am transmitting your copy of Resolution No.
5-132, a resolution requesting the Honorable James E. Carter,
Jr., President of the United States of America, to delay the
implementation of the United States income tax law in the
Northern Mariana Islands, duly adopted during the current
session on July 22, 1977, for your consideration.

Sincerely yours,

Herman Q. Guerrero
Herman Q. Guerrero
Legislative Secretary

Attachment: Copy of Res. No. 5-132

DEPARTMENT OF STATE A/CDC/MR
REVIEWED BY tree DATE MAR. 5 1987
RDS or XDS EXT. DATE _____
TS AUTH. _____ REASON(S) _____
ENDORSE EXISTING MARKINGS
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RELEASE DENIED
PA or FOI EXEMPTIONS _____

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**FIFTH
NORTHERN MARIANA ISLANDS
LEGISLATURE**

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SECOND REGULAR SESSION

JULY 11 - AUGUST 24, 1977

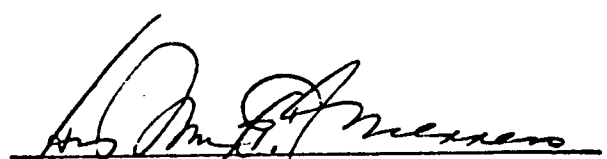
A RESOLUTION

Relative to requesting the Honorable James E. Carter, Jr., President of the United States of America, to delay the implementation of the United States income tax law in the Northern Mariana Islands.

Offered by Senator _____ COMMITTEE OF THE WHOLE

et. al.

Floor Action: Adopted: July 22, 1977


HERMAN Q. GUERRERO
Legislative Secretary

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05 - 421210

A RESOLUTION

Relative to requesting the Honorable James E. Carter, Jr., President of the United States of America, to delay the implementation of the United States income tax law in the Northern Mariana Islands.

1 WHEREAS, under provisions of the Covenant entered into between
2 representatives of the United States of America and the people of the
3 Northern Mariana Islands, it is provided, among other things, that the
4 income tax laws in force in the United States will come into force in the
5 Northern Mariana Islands as a local territorial income tax on the first
6 day of January following the effective date of Section 601 of the
7 Covenant; and

8 WHEREAS, Section 601 will become effective on a date to be determined
9 and proclaimed by the President of the United States, which will be not
10 more than 180 days after the constitution of the Northern Mariana Islands
11 has been approved by the government of the United States; and

12 WHEREAS, should the President of the United States exercise his
13 prerogative and declare said Section 601 to be effective on any date in
14 the year 1977, the income tax provision will automatically come into
15 force on January 1, 1978; and

16 WHEREAS, in assessing the effect of the implementation of the income
17 tax law on the citizens and residents in the Northern Mariana Islands, it
18 is felt that more time is needed in order to educate the people on the
19 applicability of the Internal Revenue Code in the Northern Mariana Islands
20 and the necessity of keeping records, books and other essential data to
21 insure that tax revenue is accurately recorded and reported; and

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Resolution No. 5-132
S.D. 1

1 WHEREAS, the implementation of the income tax before January 1, 1979,
2 would burden the people of the Northern Mariana Islands who are now
3 earning the minimum wage of only eighty-one cents (\$.81) per hour; and

4 WHEREAS, delay in the implementation of the U.S. income tax law in
5 the Northern Mariana Islands until January 1, 1979, will allow the
6 Northern Marianas Commonwealth Legislature an opportunity to devise a
7 minimum wage scale that is more realistically suited to the people and
8 to adjust salaries to meet the high cost of living currently existing
9 in the Northern Mariana Islands; and

10 WHEREAS, even though the people of the Northern Mariana Islands
11 have expressed their desire to become a part of the United States of
12 America and to be a member of the American political family, additional
13 time is needed in order to prepare themselves for the imposition of this
14 new and different tax system; and

15 WHEREAS, the people of the Northern Mariana Islands are already
16 trying to honestly cope with a new Social Security Tax and would be
17 greatly handicapped by the new United States income tax law for which
18 they are not prepared; and

19 WHEREAS, under provisions of the Covenant for the establishment of
20 the Commonwealth of the Northern Mariana Islands, the President of the
21 United States of America has discretion in implementing certain
22 provisions of the Covenant, if in his opinion the implementation of
23 certain provisions would create a hardship on the people of the Northern
24 Mariana Islands; and

25 WHEREAS, we, the elected leaders of the Northern Mariana Islands

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Resolution No. 5-132
S.D. 1

1 are of the opinion that the delay in the implementation of the United
2 States income tax law until January 1, 1979, meets this criteria and
3 urge that all steps be taken to delay the implementation of this income
4 tax in the Northern Mariana Islands until January 1, 1979;

5 NOW, THEREFORE, BE IT RESOLVED by the Fifth Northern Mariana Islands
6 Legislature, Second Regular Session, 1977, that the Honorable James E.
7 Carter, Jr., President of the United States of America, be and hereby is
8 respectfully requested to delay the implementation of the United States
9 income tax law in the Northern Mariana Islands until January 1, 1979; and

10 BE IT FURTHER RESOLVED that the Speaker certify to and the
11 Legislative Secretary attest the adoption hereof and thereafter transmit
12 copies of this resolution to the Honorable James E. Carter, Jr., President
13 of the United States of America, the Honorable Cyrus Vance, Secretary of
14 the Department of State, the Honorable Cecil Andrus, Secretary of the
15 Department of the Interior, the Honorable Harold Brown, Secretary of the
16 Department of Defense, the Honorable Henry M. Jackson, Chairman, Committee
17 on Natural Resources, United States Senate, the Honorable Phillip Burton,
18 Chairman, House Interior and Insular Affairs Committee, United States
19 House of Representatives, and to the Honorable Erwin D. Canham, Resident
20 Commissioner for the Government of the Northern Marianas.

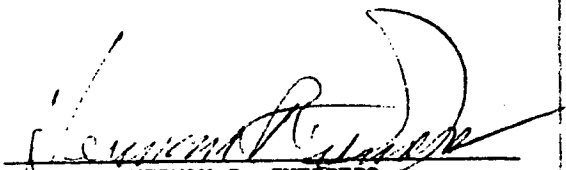
21 Adopted: July 22, 1977

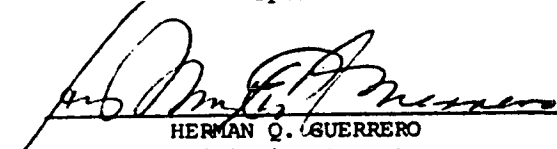
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HERMAN R. GUERRERO
Speaker


HERMAN Q. GUERRERO
Legislative Secretary

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